

IN THE DISTRICT COURT OF THE UNITED STATES FOR THE
MIDDLE DISTRICT OF ALABAMA, NORTHERN DIVISION

WILLIAM D. PAUL,)
)
Plaintiff,) CIVIL ACTION NO.
)
v.) 2:07mc3367-MHT
)
 (wo)
UNITED STATES OF AMERICA,)
)
Defendant.)

WILLIAM D. PAUL,)
)
Plaintiff,) CIVIL ACTION NO.
)
v.) 2:07mc3369-MHT
)
 (wo)
UNITED STATES OF AMERICA,)
)
Defendant.)

OPINION

Plaintiff filed these lawsuits seeking to challenge summonses issued by the Internal Revenue Service. These lawsuits are now before the court on the recommendation of the United States Magistrate Judge that the challenge be rejected. Also before the court are plaintiff's

objections to the recommendation. After an independent and de novo review of the record, the court concludes that plaintiff's objections should be overruled and the magistrate judge's recommendation adopted.

An appropriate judgment will be entered.

DONE, this the 11th day of October, 2007.

/s/ Myron H. Thompson
UNITED STATES DISTRICT JUDGE